



OLR RESEARCH REPORT

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ALLINGTOWN FIRE DISTRICT

By: Rute Pinho, Associate Analyst

You asked whether the Allingtown Fire District may levy taxes without a referendum by district members.

The Office of Legislative Research is not authorized to provide legal opinions and this report should not be construed as one.

We were unable to locate any special acts that specify how the district levies taxes.

The Allingtown Fire District was formed by a vote of the district's residents on December 13, 1909. The town meeting minutes show that the residents voted to levy a tax, due on April 15, 1910, of one mill on all taxable property in the district. The legislature later validated the district's formation by special act in 1929 (Special Act No. 344). While the legislature has enacted various special acts concerning the Allingtown Fire District since the 1929 validating act, including acts concerning the district's governing committee (SA No. 124, 1939) and pension system (SA 1951, No. 290; SA 1959, No. 67; SA 1963, No. 348; SA 1967, No. 59; and SA 1969, No. 248), none of the special acts specify a process for levying taxes.

For comparison purposes, special taxing districts that operate under the statutes must hold an annual meeting within 30 days before the start of the fiscal year (July 1) to adopt an annual budget, fix the tax rate, and levy the tax ([CGS § 7-327\(c\)](#)).

RP:km